

IN THE UNITED STATES DISTRICT COURT FOR THE  
WESTERN DISTRICT OF WISCONSIN

UNITED STATES OF AMERICA )  
                            )  
Plaintiff,                )  
                            )  
v.                         )     CASE NO. 3:13-cv-00466-bbc  
                            )  
RMI MANAGEMENT CORPORATION, )  
                            )  
Defendant.                )

JUDGMENT

Pursuant to 26 U.S.C. § 6332(d)(1), judgment is hereby entered in favor of the United States and against defendant RMI Management Corporation (“RMI”) in the amount of \$40,748.77, plus interest in accordance with 26 U.S.C. § 6621 from July 26, 2011, for RMI’s failure to honor the Internal Revenue Service Notice of Levy served on July 26, 2011 regarding Philip A. Walters’ 2001 and 2007 federal income tax liabilities.

Judgment is also entered in favor of the United States and against defendant RMI in the amount of \$20,374.38 for a penalty pursuant to 26 U.S.C. § 6332(d)(2).

IT IS FURTHER ORDERED, ADJUDGED AND DECREED, pursuant to 26 U.S.C. § 6332(d)(1), defendant RMI is liable to the United States for an additional \$715.80 for each pay period after August 30, 2013 that Philip A. Walters earns income from RMI until the levy is released. With the exception of the above penalty amount of \$20,374.38, the sum paid by RMI to the IRS shall not exceed \$59,178.18, plus accrued interest as of September 13, 2013 in

accordance with 26 U.S.C. § 6621.

Dated this 20<sup>th</sup> Day of September, 2013.

Barbara B. Crabb  
BARBARA B. CRABB  
UNITED STATES DISTRICT JUDGE

Judgment entered this 24<sup>th</sup> day of September, 2013.

Peter Oppeneer  
Peter Oppeneer, Clerk of Court